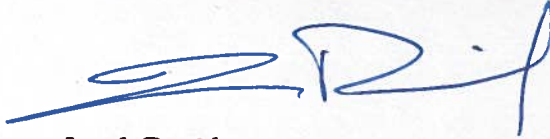


## CERTIFICATE OF OATH

I the undersigned, Jonah Davids, Executive Vice President and General Counsel, on oath severally say that the foregoing report has been prepared, under my direction, from the original books, papers and records of Commerce Energy, Inc. d/b/a Tara Energy; that I have carefully examined the same, and declare the same to be a complete and correct statement of the business and affairs Commerce Energy, Inc. d/b/a Tara Energy, in every respect to each and every matter and thing therein set forth, to the best of my knowledge, information and belief.

Dated this 15 day of December, 2014, at 6345 Dixie Rd., Mississauga, Ontario L5T 2E6



Signature: Jonah Davids

Title: Executive Vice President and General Counsel

Subscribed and sworn before me  
this day of December, 2014



NOTARIZATION: Eli Cronky  
Notarial Seal

APPROVED  
BY LEGAL  